



BOARD OF EQUALIZATION

**PROPERTY TAX COMMITTEE MEETING MINUTES**HONORABLE CLAUDE PARRISH, COMMITTEE CHAIR  
450 N STREET, SACRAMENTO

MARCH 26, 2003, 9:30 A.M.

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**ACTION ITEMS & STATUS REPORT ITEMS****Agenda Item No: 1****Title:** Updated *State Assessment Manual* and *Unitary Methods* Book**Issue/Topic:**

Should the Board authorize publication of the updates to the *State Assessment Manual* and the *Unitary Methods* book?

**Committee Discussion:**

The Committee asked whether the updated *State Assessment Manual* addressed the allocation of tax revenues for electric generation facilities assessed by the Board.

Staff indicated that the manual included a discussion (page 31) addressing the allocation of value to the specific Tax Rate Area where an electric generation facility is located. This is consistent with the provisions of AB 81.

**Committee Action/Recommendation/Direction:**

The Committee recommended that the Board authorize publication of updates to the *State Assessment Manual* and the *Unitary Methods* book.

## **Agenda Item No: 2**

**Title:** Status Report on the implementation of Assembly Bill 81 and Property Tax Rule 905, *Assessment of Electric Generation Facilities*

### **Issue/Topic:**

Presentation of staff's plans for assessment of electric generation facilities resulting from legislative changes and rule amendments.

### **Committee Discussion:**

Staff described its intention to value and assess 42 electric generation facilities as a direct result of AB 81 implementation and amendments to Rule 905.

The Committee asked staff to research and report back to the Committee on 1) the applicability of Article XIII A to electric generation facilities assessed by the Board; and 2) whether methodology applied by local assessors in previous years are appropriate for these properties for the 2003 lien date.

### **Committee Action/Recommendation/Direction:**

The Committee voted to recommend that the Board direct staff to present additional information to the Board in April concerning 1) applicability of Article XIII A to electric generation facilities and 2) whether prior local assessment methodology is appropriate.

Approved: /s/ Claude Parrish  
Claude Parrish, Committee Chair

/s/ James E. Speed  
James E. Speed, Executive Director

### **BOARD APPROVED**

At the March 26, 2003 Board Meeting

/s/ Deborah Pellegrini  
Deborah Pellegrini, Chief  
Board Proceedings Division